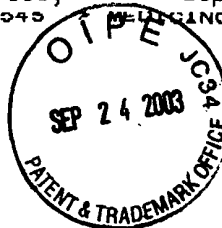


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TORCAN CHEMICAL



905 727 7545 P.02

KMZ Rosenman Docket No.: 215233-00400  
Customer No. 27160

U.S. Patent Application No.  
10/601,861

**DECLARATION**

As the below named inventors, we hereby declare that:

Our residence, post office and citizenships are as stated below next to our names,

We believe we are the original, first and joint inventors of the subject matter claimed and for which a patent is sought on the invention entitled Process For Making Polymorphic Form A Of 4-[6-Acetyl-3-[3-(4-Acetyl-3-Hydroxy-2-Propylphenylthio)Propoxy]-2-Propylphenoxy]Butyric Acid the specification of which was filed on June 24, 2003, and identified as U.S. Application No. 10/601,861;

We hereby state that we have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.

We acknowledge the duty to disclose information which is known to us to be material to patentability in accordance with Title 37, Code of Federal Regulations, Section 1.56.

We hereby claim foreign priority benefits under Title 35, United States Code, Section 119(a)-(d) or Section 365(b) of any foreign application(s) for patent or inventor's certificate, or Section 365(a) of any PCT international application which designated at least one country other than the United States, listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

Prior Foreign Application(s):		Priority Claimed		
Number	Country	Day/Month/Year filed	Yes	No

We hereby claim the benefit under 35 USC §119(e) of any United States provisional application(s) listed below.

Prior Provisional Application(s):	Filing Date
Application Number	

We hereby claim the benefit under Title 35, United States Code, Section 120 of any United States application(s), or Section 365(c) of any PCT international application designating the United States, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States or PCT international application in the manner provided by the first paragraph of Title 35, United States Code, Section 112, we acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, Section 1.56 which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

SEP-17-2003 11:12

TORCAN CHEMICAL

905 727 7545 P.03

KMZ Rosenman Docket No.: 215233-00400  
Customer No. 27160

U.S. Patent Application No.  
10/601,861

**Prior U. S. Application(s):****Serial No.**      **Filing Date****Status: Patented, Pending, Abandoned**

The undersigned hereby grant(s) the firm of KATTEN MUCHIN ZAVIS ROSENMAN the power to insert on this Declaration any further identification, including the application number and filing date, which may be necessary or desirable in order to comply with the rules of the United States Patent and Trademark Office for recordation of this document.  
All future correspondence should be addressed to:

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Full name of first inventor: Kenneth Walter LockeInventor's signature: Date: Sept. 17, 2003Residence: 1257 Belleflower Road Carlsbad, California 92009Citizenship: United StatesPost Office: 1257 Belleflower Road, Carlsbad, California 92009Full name of second inventor: David Gregory RoeInventor's signature: Date: Sept 17/2003Residence: 143 Academy Place, Rockwood, Rockwood, Ontario, CanadaCitizenship: United KingdomPost Office Address: 143 Academy Place, Rockwood, Ontario, Canada